

**59-2-1353 Foreclosure of lien claimed by county -- Time -- Venue -- Parties -- Pleading.**

In all cases where any county claims a lien on real estate for delinquent general taxes which have not been paid for a period of four years, the county may foreclose the lien by an action in the district court of the county in which the real estate is located. In this action all persons owning, having, or claiming an interest in or lien upon the real estate or any part of the real estate may be joined as defendants, and the complaint shall contain a description of the property, together with the amount claimed to be due on the property, including interest, penalties, and administrative costs. If the name of the owner of any real estate cannot be ascertained from the records of the county, the complaint shall state that the owner is unknown to the plaintiff. It is sufficient to allege in the complaint that a general tax has been duly levied upon the described real estate, without stating any of the proceedings or steps leading up to the levy of the tax.

Amended by Chapter 181, 1995 General Session